

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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MICHAEL W. MCGUIGAN,

Plaintiff,

-against-

MEMORANDUM AND ORDER  
08-CV-3065(JS)(ETB)

INTERNAL REVENUE SERVICE,

Defendant.

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APPEARANCES:

For Plaintiff: Michael W. McGuigan, Pro Se  
606 Birch Hollow Drive  
Shirley, NY 11967

For Defendant: Joseph R. Rodriguez, Esq.  
U.S. Department of Justice  
P.O. Box 55  
Ben Franklin Station  
Washington, DC 20044

SEYBERT, District Judge:

Pursuant to the Second Circuit's September 19, 2010 order ("September 19 Order"), Michael W. McGuigan ("Plaintiff") is hereby GRANTED leave to replead under I.R.C. § 1341, 26 U.S.C. § 1341. Plaintiff is directed to file an Amended Complaint on or before December 20, 2010.

The Court reminds Plaintiff that, should he decide to file an Amended Complaint, he must allege facts specific enough to raise a claim under I.R.C. § 1341, 26 U.S.C. § 1341. The Court further reminds Plaintiff that any Amended Complaint must be captioned as an "Amended Complaint" and bear the same docket number as this Order. If Plaintiff does not file an Amended Complaint by December 20, 2010, his original Complaint will be dismissed with

prejudice and this case will be closed.

The Clerk of the Court is directed to mail Plaintiff a copy of this Order.

SO ORDERED.

/s/ JOANNA SEYBERT  
JOANNA SEYBERT, U.S.D.J.

Dated:      October 22, 2010  
             Central Islip New York